



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

March 15, 2010

The Honorable W. Dale Houff
Chief Judge
County of Page General District Court
116 South Court Street, Suite B
Lury, VA 22835

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Page
Judicial District: Sixteenth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

Daily Deposits

The Clerk does not make daily deposits. We found ten of 42 days tested, deposits were one to 14 days late. The Clerk should make deposits in accordance with Code of Virginia, Section 17.1-271 to reduce the risk of errors, misappropriation, abuse, or other loss of funds.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable W. Dale Houff, Judge
Nicole Dinges, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia